introducing impurities at least to a surface of said first insulation film either before or after forming said second insulation film,

effecting planarization by polishing at least said second insulation film, and]

forming a [fourth] third insulation film on a surface of a device before said first insulation film is formed.

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8. (Twice Amended) A fabrication method of a semiconductor device comprising the steps

forming a first insulation film on a substrate,

forming a second insulation film on said first insulation film,

introducing impurities at least to a surface of said first insulation film either before or after forming said second insulation film, and

effecting planarization by polishing at least said second insulation film,

wherein said <u>first</u> insulation film includes a silicon dioxide material containing at least 1% of carbon.

- 9. (Twice Amended) The fabrication method of a semiconductor device according to claim [8] 32, wherein said first insulation film includes a material having a contact angle of purified water of not more than 30° with respect to said first insulation film.
- 10. (Twice Amended) The fabrication method of a semiconductor device according to claim [8] 32, wherein said first insulation film includes an inorganic SOG film.

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11. (Twice Amended) The fabrication method of a semiconductor device according to claim [8] 32, wherein said polishing is carried out by chemical mechanical polishing.

13. (Twice Amended) The fabrication method of a semiconductor device according to claim [8] 32, wherein said step of introducing impurities comprises the step of introducing impurities into said first insulation film by implantation.

17. (Twice Amended) A fabrication method of a semiconductor device comprising the steps

forming a first insulation film on a substrate,

introducing impurities at least to a surface of said first insulation film, effecting planarization by polishing said first insulation film, and forming a [third] second insulation film on a surface of a device after said polishing.

18. (Twice Amended) [A] <u>The</u> fabrication method of a semiconductor device <u>according to</u> claim 19, further comprising the step of: [comprising the steps of:

forming a first insulation film on a substrate,

introducing impurities at least to a surface of said first insulation film, and effecting planarization by polishing said first insulation film, and

forming a [fourth] second insulation film on a surface of a device before said first insulation film is formed.

26. (Twice Amended) A fabrication method of a semiconductor device comprising the steps

of:

forming a first insulation film including at least an SOG film on a substrate,

forming a second insulation film on said first insulation film,

effecting planarization by polishing at least said second insulation film by chemical

mechanical polishing using an abrasive liquid including a surfactant, and

introducing impurities into said first insulation after said polishing step.

Please add new claims 31 and 32 as follows:

A fabrication method of a semiconductor device, comprising the steps of:

forming a first insulation film including at least an SOG film on a substrate,

forming a second insulation film on said first insulation film,

introducing impurities at least to a surface of said first insulation film either before or after forming said second insulation film,

effecting planarization by polishing at least said second insulation film, and forming a third insulation film on a surface of a device before said first insulation film is formed.

32. A fabrication method of a semiconductor device comprising the steps of: forming a first insulation film including at least an SOG film on a substrate, forming a second insulation film on said first insulation film,

introducing impurities at least to a surface of spid first insulation film either before or after forming said second insulation film, and